

STATE OF NEVADA
PUBLIC UTILITIES COMMISSION OF NEVADA
1150 E. William Street
Carson City, Nevada 89701-3109
Policy (775) 687-6007 • Fax (775) 687-6110
Staff (775) 687-6001 • Fax (775) 687-6120
www.state.nv.us/puc

DOCKET FILE COPY ORIGINAL

RURAL NEVADA
557 W. Silver Street, No. 207
Elko, Nevada 89801
(775) 738-4914 • Fax (775) 778-6928



SOUTHERN NEVADA OFFICE
555 E. Washington Avenue, No. 4500
Las Vegas, Nevada 89101
(702) 486-2600 • Fax (702) 486-2595

January 25, 2001

RECEIVED
JAN 29 2001
FCC MAIL ROOM

Magalie R. Salas, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

RE: CC Docket No. 00-199 (FCC 00-364) – Reply comments of the PUCN in the Matter of 2000 Biennial Review – Comprehensive Review of the Accounting Requirements and ARMIS Report Requirements for Incumbent Local Exchange Carriers: Phase 2.

To the Secretary:

Pursuant to Sections 1.49, 1.415, and 1.419 of the Federal Communications Commission's (FCC) Rules of Practice and Procedures, the Public Utilities Commission of Nevada (PUCN) respectfully submits comments on the FCC's Notice of Proposed Rulemaking adopted October 12, 2000, and released on October 18, 2000.

In 1999, the FCC initiated a two-phase comprehensive review of its accounting rules and the related reporting requirements for incumbent local exchange carriers (ILECs). In this NPRM, the FCC is seeking comments regarding its proposals to further streamline accounting and reporting requirements for ILECs in the near term (Phase 2) and the long term (Phase 3).

We applaud the efforts of the FCC to streamline and make more efficient the accounting and reporting requirements for companies.

The PUCN has reviewed Docket No. 00-199 and the comments of the NARUC and believes the comments of the NARUC are a good starting point for streamlining. We further believe that the FCC should look beyond the NARUC comments and remove all accounting and reporting requirements possible and only require that which is absolutely necessary for state and federal purposes.

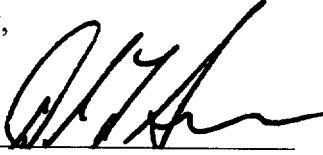
No. of Copies rec'd 014
List A B C D E

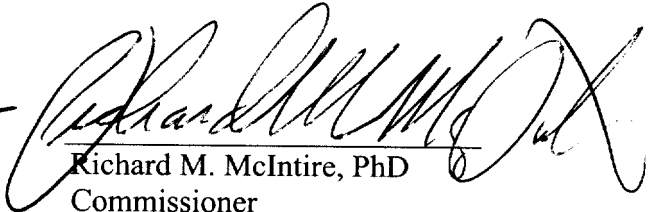
CONSUMER DIVISION:

Carson City/Reno—(775) 687-6000 • Las Vegas—(702) 486-2600 • Other Areas—800-992-0900, Ext. 687-6000

We believe that since there are universal service funding, revenue sharing plans, regulated services, and carriers of last resort, there must be consistent accounting and reporting requirements for all carriers. CFR Part 32, Uniform System of Accounts (USOA), and ARMIS encourage a single accounting system instead of a number of different systems.

Sincerely,



Donald L. Soderberg
Chairman

Richard M. McIntire, PhD
Commissioner